

# MyTax.DC.gov User Guide: How to File an Estate Tax Return

Personal Representative of an Estate can register to file an Estate Tax Return via MyTax.DC.gov by following this step-by-step guide. Note: If you do not have a MyTax.DC.gov account, you will need to complete the sign up process before you can register to gain access to a DC estate tax account and file an estate tax return. Please refer to the "How to Sign Up for MyTax.DC.gov User Guide" for further instructions.



Can't find what you're looking for? Enter keywords here to filter.

### Business

I want to...

- > Register a New Business - Form FR-500
- > Register a Special Event - Form FR-500B
- > Request a Certificate of Clean Hands

### Individual

I want to...

- > Check the Status of My Refund
- > Learn More About DC Freefile/Fillable Forms
- > Respond to Verification Letter
- > View Tax Forms

### Real Property

I want to...

- > Make a Real Property Payment
- > Search Real Property by Address or SSL
- > View More Options

### Clean Hands

I want to...

- > Request a Certificate of Clean Hands
- > Validate a Certificate of Clean Hands
- > Learn More About Certificate of Clean Hands

### Forms

I want to...

- > Submit an Extension
- > View/Retrieve Current Year Tax Forms
- > View/Retrieve Prior Year Tax Forms
- > View MeF Information

### Quick Links

I want to...

- > Submit a Customer Service Survey
- > View FAQs
- > View Tutorials
- > Contact OTR

### Quick Payments

I want to...

- > Pay with Credit/Debit Card

### RESOURCES

### Resources

I want to...

- > Go to OTR Homepage

### Submissions

I want to...

- > Retrieve a Saved Submission or Previously Filed Return
- > Submit Requested Documentation
- > Submit VDA

### Tax Law and Guidance

I want to...

- > View Private Letter Rulings
- > View DC Tax Code
- > View Tax Guidance Issued by OTR
- > View Notices

### Taxpayer Advocate

I want to...

- > View Taxpayer Bill of Rights
- > Request Assistance
- > En Español

### More...

I want to...

- > File Form FR-329 - Consumer Use Tax Return
- > Request Government Exemption
- > Request Residential Parking Exemption
- > Search for Certificate/License Exemptions

# MyTax.DC.gov User Guide: How to File an Estate Tax Return

## BUSINESS TEST

00000-91110  
1001 4TH ST SW  
WASHINGTON DC 20024-4517



Welcome, tester

You last logged in on Monday, May 18, 2020 10:37:27 AM

[Manage My Profile](#) <sup>1</sup>

[Favorites](#) [Summary](#) [Action Center](#) <sup>25</sup> [Settings](#) [More...](#)

Filter ×

<b>Alcoholic Beverage</b> BUSINESS TEST 1001 4TH ST SW WASHINGTON DC 20024-4517 <a href="#">Action Center Items</a> <sup>2</sup>	<b>Account</b> 430-000120328 Balance <b>\$0.00</b>	<a href="#">&gt; Make a Payment</a> <a href="#">&gt; Returns</a> <a href="#">&gt; View Other Options...</a>
--	---	---

1. From the MyTax.DC.gov homepage, log in using your Username and Password.
  - a. If you do not have a MyTax.DC.gov account, click **Sign-Up to use MyTax.DC.gov** to register for an account (click here to access the “How to Sign up for MyTax.DC.gov” user guide).
2. In the user profile, locate and click the “**More**” tab.

BUSINESS TEST

00000-91110  
1001 4TH ST SW  
WASHINGTON DC 20024-4517

3

Welcome, tester  
You last logged in on Monday, May 18, 2020 10:37:27 AM  
[Manage My Profile](#)

[Favorites](#) [Summary](#) [Action Center](#) [Settings](#) [More...](#)

What are you looking for?

<p><b>Submissions</b></p> <p>Retrieve previously filed returns and requests.</p> <ul style="list-style-type: none"><li>Search Submissions</li></ul>	<p><b>Messages &amp; Letters</b></p> <p>View messages and letters I have received.</p> <ul style="list-style-type: none"><li>Send a Message</li><li>View Messages</li><li>View Letters</li></ul>	<p><b>Payments &amp; Returns</b></p> <p>Manage payments and returns for my accounts.</p> <ul style="list-style-type: none"><li>File or Amend Tax Returns</li><li>Manage Payments</li><li>Request for Exemption To File (FR-164)</li></ul>
<p><b>Payment Agreement</b></p> <p>Request or manage a payment agreement.</p> <ul style="list-style-type: none"><li>Request Payment Agreement</li><li>Request Garnishment Voucher</li><li>Update Payment Agreement Bank</li></ul>	<p><b>Registration Details</b></p> <p>Manage registration details.</p> <ul style="list-style-type: none"><li>Manage Names &amp; Addresses</li><li>Update NAICS Code</li><li>Add/Update Officer</li><li>Add/Update Contact</li></ul>	<p><b>Account Management</b></p> <p>Manage my account.</p> <ul style="list-style-type: none"><li>Register a New Tax Account</li><li>Request a Certificate of Clean Hands</li><li>Submit QHTC Self-Certification</li><li>Manage a Special Event</li></ul>
<p><b>Bulk Processing</b></p> <p>Submit tax forms in bulk for other taxpayers.</p> <ul style="list-style-type: none"><li>Request Access to Bulk Filing</li></ul>	<p><b>Access</b></p> <p>Manage access of accounts I have access to.</p> <ul style="list-style-type: none"><li>View Access</li><li>Manage Access</li><li>Register for DC Estate Tax Access</li></ul>	<p><b>Quick Links</b></p> <p>I want to...</p> <ul style="list-style-type: none"><li>View FAQs</li><li>View Tutorials</li></ul>

3. You will be navigated to **More** options. Locate the **Access** section.

a. Locate and **click** the **Register for DC Estate Tax Access** link.

### Estate Tax Registration

BUSINESS TEST  
00000-91110

#### Estate Tax Registration



#### Instructions

Please complete the following registration application to establish and gain access to an Estate Tax account for the decedent. Once this application has been reviewed and approved by the Office of Tax and Revenue (OTR), you will be able to:

- File or Amend a D-76 or a D-76EZ Estate Tax return for a decedent's death occurring on or after January 1, 2016
- File a D-77 Estate Tax Extension
- Make a payment on an Estate Tax account

If you need further assistance, please contact the OTR's e-Services Unit at (202) 759-1946.

4

#### Estate Of

First Name <i>Required</i>	M.I.	Last Name <i>Required</i>
Title	Suffix	
ID Type	ID	Re-enter ID
Social Security Number	<i>Required</i>	<i>Required</i>
Date of Death <i>Required</i>		

4a

4b-4c

4d

4e

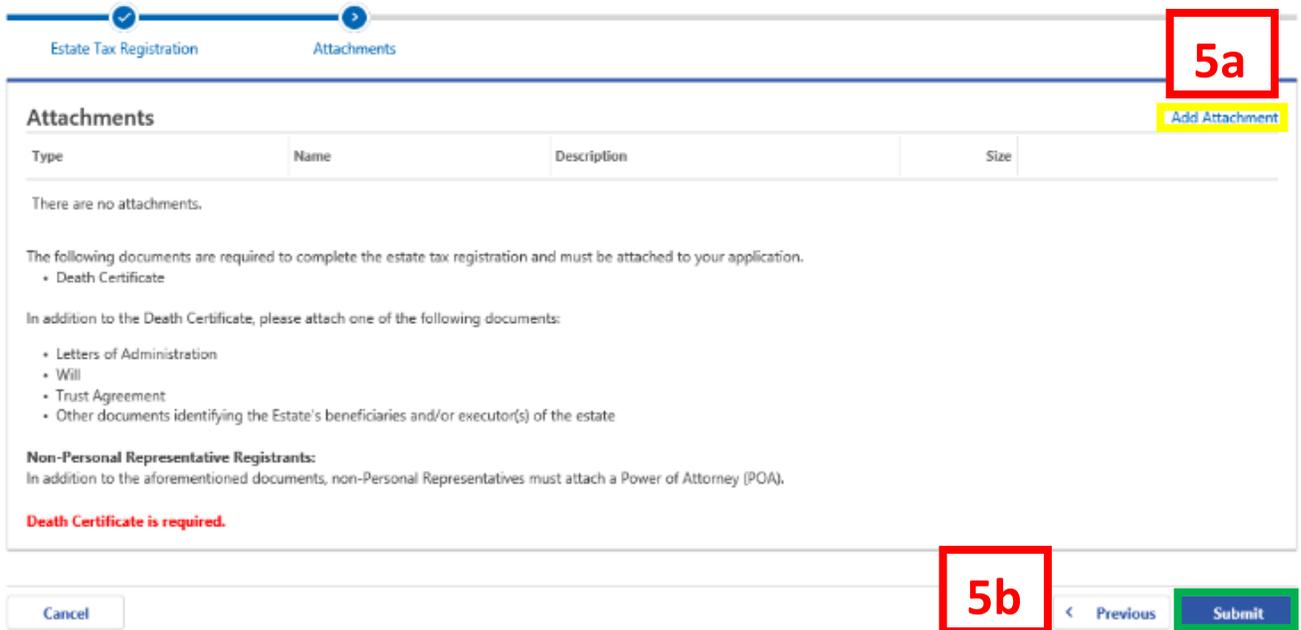
4. In order to gain access to an Estate Tax account, you must complete the registration application on the **Estate Tax Registration** page.
  - Enter the decedent's **First Name, Middle Initial** (if applicable), **Last Name, Title** and **Suffix** (if applicable).
  - From the **ID Type** drop down bar your can select **Social Security Number (SSN)** or **Individual Taxpayer ID Number (ITIN)**.
  - Enter the decedent's **ID** number in the required field and **Re-enter the ID**.
  - Select the decedent's **Date of Death**.
  - Click **Next**.

## Estate Tax Registration

BUSINESS TEST  
00000-91110

### Estate Tax Registration

5



Estate Tax Registration Attachments

**Attachments** [Add Attachment](#)

Type	Name	Description	Size
There are no attachments.			

The following documents are required to complete the estate tax registration and must be attached to your application.

- Death Certificate

In addition to the Death Certificate, please attach one of the following documents:

- Letters of Administration
- Will
- Trust Agreement
- Other documents identifying the Estate's beneficiaries and/or executor(s) of the estate

**Non-Personal Representative Registrants:**  
In addition to the aforementioned documents, non-Personal Representatives must attach a Power of Attorney (POA).

**Death Certificate is required.**

[Cancel](#) [Previous](#) [Submit](#)

5a

5b

5. On the **Attachments** page, attach the required documents (i.e. **Death Certificate, Letters of Administration**) to complete the estate tax registration application.
  - a. Click the **Add Attachment** button to upload the required documents.
  - b. Click **Submit** once all the required documents have been attached.

### Confirmation

Your request has been successfully submitted. Please print a copy of this page for your records.  
Your request confirmation number is **0-000-024-174**. Please retain your confirmation number for future reference.

Request Type: Estate Tax Registration  
Submitted Date: 05-Oct-2020 2:09:14 PM

Contact Us:  
(202) 759-1946  
[e-services.otr@dc.gov](mailto:e-services.otr@dc.gov)

Printable View

OK

6

6. A **Confirmation** page displays. To obtain a printed copy of this page, click **Printable View**. Otherwise, click **OK**.

**Note:** OTR will review and process your application. If your application is approved, you will receive a notification alerting you of your access to the estate tax account. If your application is denied, you will also receive a notification and you will need to complete the estate tax registration application process again with the correct documentation.

TEST, PRIMARY  
00000-70630  
1001 4TH ST SW  
WASHINGTON DC 20024-4517

Welcome, James Tester  
You last logged in on Tuesday, Apr 21, 2020 11:20:24 AM  
[Manage My Profile](#)

Favorites **Summary** Action Center <sup>1</sup> Settings More...

Filter ×

<b>Consumer Use Tax</b> TEST, PRIMARY 1001 4TH ST SW WASHINGTON DC 20024-4517	<b>Account</b> 111-000136214 Balance <b>\$0.00</b>	<a href="#">&gt; Make a Payment</a> <a href="#">&gt; Returns</a> <a href="#">&gt; View Other Options...</a>
<b>Estate Tax</b> TEST, PRIMARY 1001 4TH ST SW WASHINGTON DC 20024-4517 <a href="#">Action Center Items</a> <sup>1</sup>	<b>Account</b> 151-000075015 Balance <b>\$0.00</b>	<a href="#">&gt; Make a Payment</a> <a href="#">&gt; Returns</a> <a href="#">&gt; View Other Options...</a>
<b>Individual Income Tax</b> TEST, PRIMARY 1001 4TH ST SW WASHINGTON DC 20024-4517	<b>Account</b> 100-000035003 Balance <b>\$0.00</b>	<a href="#">&gt; Make a Payment</a> <a href="#">&gt; Returns</a> <a href="#">&gt; View Other Options...</a>

7. Once OTR approves your application, when you log in to your MyTax.DC.gov profile, you will see that you have access to the **Estate Tax** Account under your **Summary** page.
  - a. Any time special attention is needed for the estate tax account, you will notice a message that this account has “**Action Center Items**”. In this case it is to file the Estate tax return. Click on the **Returns** hyperlink.

8

**Returns**

 Estate Tax  
 151-000075015  
 TEST, PRIMARY

 Balance  
**\$0.00**
[Returns](#) [Periods](#)
**Returns**

Period	Return	Status
05-Oct-2019	D-77 Extension Voucher	<a href="#">File Now</a>
05-Oct-2019	<a href="#">Estate Tax Return</a>	<a href="#">File Now</a>

- Under the **Returns** section, click the **File Now** hyperlink for the return you are filing. **Note:** You can also click **File Return for** a [specific period] under **Periods**.

D-76 Estate Tax Return

---



Tax Year: **2019**

Government of the District of Columbia

District Tax

Form: **D-76 Estate Tax Return**

**TEST, PRIMARY**

Account ID: **151-000075015**

View Form Instructions

Due Date: **8/5/2020**

Tax Period Ending: **10/5/2019**

---

### Who should file the D-76?

A District of Columbia (DC) Estate Tax Return (Form D-76 or Form D-76EZ) must be filed for a decedent's gross estate as follows, even if a Federal Estate Tax Return (IRS Form 706) is not required to be filed.

Date of Death	Gross Estate Amount
January 1, 2002 - December 31, 2016	\$1,000,000 or more
January 1, 2017 - December 31, 2017	\$2,000,000 or more
January 1, 2018 - December 31, 2018	\$5,000,000 or more
January 1, 2019 - December 31, 2019	\$5,681,760 or more
January 1, 2020 - December 31, 2020	\$5,762,400 or more

Note: Certain schedules from the current IRS Form 706 will need to be prepared prior to completing Form D-76 or Form D-76EZ, regardless of whether a Form 706 is filed.

---

### Return Information

Date of Birth:  Required

Date of Death:

Are you authorizing an individual to discuss this return with OTR?  No  Yes

---

### Estate Information

(1) Will the Estate be passed to the surviving spouse or registered domestic partner resulting in "50" Taxable Estate?  No  Yes

(2) Will the Estate be donated to a charitable, public or tax-exempt organization under Sect on 501(c) of the IRC resulting in "50" Taxable Estate?  No  Yes

(3) Does some combination of (1) and (2) result in "50" Taxable Estate?  No  Yes

Please select one of the following options for **Return Type**: Required

- Select **Resident Return Type**, if you are a U.S. citizen
- Select **Non-resident Return Type**, if you are a Green Card holder
- Select **Alien Return Type**, if you are not a U.S. citizen or not a Green Card holder

Did the decedent die testate (is there a Will)?  No  Yes

Was the Estate Probated?  No  Yes

Are you appointed as the personal representative for this estate?  No  Yes

9b

9

9a

9b

9. The **D-76 Estate Tax** Return will appear.
  - a. Answer the required questions on the return.
  - b. Once completed click **Next**.

10

**D-76 Estate Tax Return**  
06-Oct-2019  
Estate Tax  
151-00075015  
TEST, PRIMARY

**D-76 Estate Tax Return**

D-76 Estate Tax Return    Personal Representative Info

**Personal Representative**

Name Required

---

ID Type Required    ID Required

Phone Type Required    Phone Required

Country ID Required

**Personal Representative's Address**

Street Required

---

Street 2    Unit Type    Unit

---

City Required    State Required    Zip Code Required

---

Country Required    [Validate](#)

Cancel    Save Draft

10a

Previous    Next

- 10. As the **Personal Representative** of the Estate, complete the required fields with your contact information.
  - a. Once completed click **Next**.

D-76 Estate Tax Return

05-Oct-2019  
 Estate Tax  
 151-000075015  
 TEST PRIMARY

D-76 Estate Tax Return

11



Item No.	Gross Estate	Check Box if Alternate Value	Value at Date of Death
1.	Schedule A - Real Estate	<input type="checkbox"/>	\$0
2.	Schedule B - Stocks and Bonds	<input type="checkbox"/>	\$0
3.	Schedule C - Mortgages, Notes, and Cash	<input type="checkbox"/>	\$0
4.	Schedule D - Insurance on the Decedent's Life (attach federal Form(s) 712)	<input type="checkbox"/>	\$0
5.	Schedule E - Jointly Owned Property (attach fed Form(s) 712 for life insurance)	<input type="checkbox"/>	\$0
6.	Schedule F - Other Miscellaneous Property (att. fed Form(s) 712 for life insurance)	<input type="checkbox"/>	\$0
7.	Schedule G - Transfers During Decedent's Life (att. fed Form(s) 712 for life insurance)	<input type="checkbox"/>	\$0
8.	Schedule H - Powers of Appointment	<input type="checkbox"/>	\$0
9.	Schedule I - Annuities	<input type="checkbox"/>	\$0
10.	Estimated value of assets subject to the special rule of Reg. section 20.2010-2f(a)(7)(i)	<input type="checkbox"/>	\$0
11.	Total gross estate (add items 1 through 10)	<input type="checkbox"/>	\$0
12.	Schedule U - Qualified Conservation Easement Exclusion	<input type="checkbox"/>	\$0
13.	Total gross estate less exclusion (subtract item 12 from item 11)	<input type="checkbox"/>	\$0

11a

Cancel Save Draft

< Previous Next >

11. Enter the values for the **Gross Estate** page.
  - a. Click **Next**.

### D-76 Estate Tax Return

05-Oct-2019

Estate Tax

151-000075015

TEST, PRIMARY

#### D-76 Estate Tax Return



#### Deductions

Item No.	Deductions	Amount
14.	Schedule J - Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims	\$0
15.	Schedule K - Debts of the Decedent	\$0
16.	Schedule K - Mortgages and Liens	\$0
17.	Total of items 14 through 16	\$0
18.	Allowable amount of deductions from item 17	\$0
19.	Schedule L - Net Losses During Administration	\$0
20.	Schedule L - Expenses Incurred in Administering Property Not Subject to Claims	\$0
21.	Schedule M - Bequests, etc., to Surviving Spouse	\$0
22.	Schedule O - Charitable, Public, and Similar Gifts and Bequests	\$0
23.	Estimated value of deductible assets subject to the special rule of Reg. section 20.2010-2T(a)(7)(i)	\$0
24.	Tentative total allowable deductions (add items 18 through 23)	\$0

12

12a

12. Enter the **Amount** for the **Deductions** page.
  - a. Click **Next**.

### D-76 Estate Tax Return

05-Oct-2019  
Estate Tax  
151-000075015  
TEST, PRIMARY

#### D-76 Estate Tax Return



13

D-76 Return	
1. Gross value of Property located in DC	\$0
2. Total Gross Estate	\$1,000,000,000
3. Total Allowable Deductions	\$0
4. Tentative Taxable Estate	\$1,000,000,000
5. DC Estate Tax	\$0
6. Payment made via Extension	\$0
7. Overpayment	\$0

13a

- 13. Enter the values for the **Estate Information** page.
  - a. Click **Next**.

### D-76 Estate Tax Return

05-Oct-2019  
 Estate Tax  
 151-000075015  
 TEST, PRIMARY

#### D-76 Estate Tax Return



#### Attachments

14a
Add Attachment

Type	Name	Description	Size
There are no attachments.			

Please attach the following required documents:

- Applicable IRS Form 706
- Schedules A-D including all attachments
- Decedent's Will

Note: If the decedent's Will was attached during registration, then the Will does not need to be reattached.

Number of attachments: 0

IRS Form 706 & Schedules A-D required

14
14b

Cancel
Save Draft
Previous
Next

14. On the **Attachments** page, attach all required documents needed to file the Estate Tax return (i.e. IRS Form 706).
  - a. Click the **Add Attachment** button to upload the required documents.
  - b. Click **Next** once all the required documents have been attached.

### D-76 Estate Tax Return

05-Oct-2019  
Estate Tax  
151-000075015  
TEST, PRIMARY

#### D-76 Estate Tax Return



15

Payment Information

I would like to:

15a

Cancel   Save Draft   < Previous   Submit

15. Select the appropriate **Payment Options** from the drop-down bar. You may choose **No Payment is Needed** when you are filing a zero return. The option **Pay Later** allows you to submit the return without making a payment. For this example, we will choose to **Pay by ACH Debit**.
  - a. Click **Submit**.

**D-76 Estate Tax Return**

05-Oct-2019  
 Estate Tax  
 151-000075015  
 TEST, PRIMARY

**D-76 Estate Tax Return**



**Payment Information**

I would like to:  Pay Through ACH Debit

You can schedule a payment on or up to the due date of the return (3/5/2020) by adjusting the payment date below.

16

**Payment Method**

Type  
 Direct Debit - US Bank

Bank Account Type	
Checking	Savings
Routing Number <input type="text"/>	
Required	
Populate Routing Number	
Account Number <input type="text"/>	
Required	
Confirm Account Number <input type="text"/>	
Required	

Save this payment method for future use

No  Yes

16a

**Payment**

Amount intended to pay off a return that has been filed.

Payment date  
 05-Oct-2020

Amount  
 \$79,499.095.00

Confirm Amount

Required

16b

16c

16. Enter your bank account information into the **Payment Method** section including **Bank Account Type**, **Routing Number**, and **Account Number**. Confirm your **Account Number**.

- If you would like MyTax.DC.gov to store your bank account information, click **Yes** beneath **Save this payment method for future use**. For this example, we selected **No**.
- In the **Payment** section, your payment date will automatically populate. Enter the **Amount** of your payment and **Confirm** that amount.  
**NOTE:** If you would like to schedule a payment in the future, you can do so from the account summary page by clicking the "Make a Payment" hyperlink. Payments can be scheduled up to one year in advance.
- Click **Submit**.

## Confirmation ×

**17**

I swear under penalty of law, that I have examined all assets and documents of this estate including accompanying schedules and statements, and to the best of my knowledge, information and belief, all statements made herein are true, correct and complete. I hereby authorize the Office of Tax and Revenue to debit my bank account in the amount of **\$79,499,095.00**.

Enter your password below to electronically sign this return.

Password \*

**17a**

Cancel

OK

17. In the **Confirmation** pop-up window, enter your MyTax.DC.gov Password, which will act as your electronic signature.
  - a. Click **OK**.

### Confirmation

Your return has been successfully submitted to the District of Columbia Office of Tax and Revenue. Please print a copy of this page for your records. Your request confirmation number is **0-000-017-726**. Please retain your confirmation number for future reference.

Tax Type: D-76 Estate Tax Return - Estate Tax (Non-Resident)

Filed For: 151-000075015

TEST, PRIMARY

Period Ending: 05-Oct-2019

Balance Due: \$79,499,095.00

Submitted Date: 05-Oct-2020 3:57:09 PM

Contact Us:

(202) 759-1946

[e-services.otr@dc.gov](mailto:e-services.otr@dc.gov)

Printable View

OK

18

18. A **Confirmation** page displays. To obtain a printed copy of this page, click Printable View. Otherwise, click **OK**.